



LINDA S. ADAMS
SECRETARY FOR ENVIRONMENTAL
PROTECTION

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



ARNOLD SCHWARZENEGGER
GOVERNOR

1001 I STREET, SACRAMENTO, CALIFORNIA 95814 • P.O. BOX 4025, SACRAMENTO, CALIFORNIA 95812-4025
(916) 341-6000 • WWW.CIWMB.CA.GOV

MARGO REID BROWN
CHAIR
MBROWN@CIWMB.CA.GOV
(916) 341-6051

JEFFREY DANZINGER
JDANZINGER@CIWMB.CA.GOV
(916) 341-6024

ROSALIE MULE
RMULE@CIWMB.CA.GOV
(916) 341-6016

CHERYL PEACE
CPEACE@CIWMB.CA.GOV
(916) 341-6039

GARY PETERSEN
GPETERSEN@CIWMB.CA.GOV
(916) 341-6035

August 4, 2008

Mr. George Perez, City Manager
City of Cudahy
5220 Santa Ana Street
Cudahy, CA 90201

RE: FINAL AUDIT REPORT – CITY OF CUDAHY, GRANT AGREEMENTS
UBG6-00-4022, UBG7-01-6022, AND UBG8-02-8022

Dear Mr. Perez:

Enclosed is the final audit report of The City of Cudahy's Used Oil Recycling Block Grant, UBG6-00-4022, UBG7-01-6022 and UBG8-02-8022, awarded for the periods July 1, 2000 through June 30, 2005. Our audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions.

The draft report issued July 3, 2007, included three findings. As of August 1, 2008, we have not received any response to the draft report so the final audit report is issued without a response. As a result of the audit report, enclosed are five invoices, two for unspent funds/questioned costs and three for accrued interest. We request prompt settlement of the enclosed invoices. The final audit report is intended for your use only.

If you have any questions regarding this report, please contact George Mendoza, Audit Manager, at (916) 324-1358 or gmendoza@ciwmb.ca.gov.

Sincerely,

Susan Villa, Branch Manager
Fiscal Services Branch
California Integrated Waste Management Board

Enclosures

cc: Mellie D. Deano, CPA, Finance Manager, City of Cudahy
George Mendoza, Audit Manager
Corky Mau, Manager, Grant and Loan
Julie Arico, Accounting Administrator, Accounting, CIWMB
Matthew Lisonbee, Auditor
CIWMB Audits Unit Files



A GRANT AUDIT

CITY OF CUDAHY

Used Oil Recycling Block Grant

**Grant UBG6-00-4022, UBG7-01-6022
and UBG8-02-8022**

**For the Period July 1, 2000
through June 30, 2005**

**Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit**

August 2008

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PREFACE

The California Integrated Waste Management Board awarded three grants to the City of Cudahy for the City to participate in the Used Oil Block Grant Program. These grant agreements were funded by the Used Oil Recycling Fund.

The grant agreements were as follows:

Grant Agreement	Amount	Audit Period
UBG6-00-4022	\$ 8,810	July 1, 2000 - June 30, 2003
UBG7-01-6022	\$ 8,169	July 1, 2001 - June 30, 2004
UBG8-02-8022	\$11,507	July 1, 2002 - June 30, 2005

The objective of this audit was to determine the City's fiscal compliance with the aforementioned grants. The audit also assessed City's compliance with applicable regulations and agreement requirements, as well as a review of internal controls.

This report is intended for the information and use of CIWMB and City management. However, this report is a matter of public record and its distribution is not limited.

STAFF:

Matthew Lisonbee, Auditor

AUDITOR'S REPORT

Mr. Mark Leary, Executive Director
California Integrated Waste Management Board
1001 I Street, MS-25A
Sacramento, CA 95814

The Audits and Evaluations Unit conducted an audit of the City of Cudahy's (City) Used Oil Recycling Block Grants. Public Resources Code, Section 48657, requires California Integrated Waste Management Board (CIWMB) shall conduct a selective audit of entities to determine whether grants and recycling incentives are being paid out properly. This audit report meets this statutory requirement and is intended for the information and use of CIWMB and City's management.

This audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions for:

- UBG6-00-4022, July 1, 2000, through June 30, 2003.
- UBG7-01-6022, July 1, 2001, through June 30, 2004.
- UBG8-02-8022, July 1, 2002, through June 30, 2005.

To summarize the grant revenues and expenditures, Statements of Revenue and Expenditures (hereinafter referred to as Statements) were prepared for these agreements executed between CIWMB and City. These Statements were prepared from City's records and are the responsibility of City's management. The auditor's responsibility is to provide management reassurance on the propriety of grant payments as represented by these Statements.

The audit was conducted in accordance with the *International Standards for the Professional practice of Internal Auditing*, issued by the Institute of Internal Auditors. These standards require that we plan and perform the audit to provide reasonable assurance as to whether City is compliant with the requirements of the grant agreement(s). An audit includes examining, on a substantive and control test basis, evidence supporting sample amounts listed in the Statements and grant compliance disclosures.

As part of the audit, we requested a management representation letter from City. The purpose of this letter is to confirm that City's representations explicitly or implicitly indicate and document the continuing appropriateness of such representations. Also, this letter reduces the possibility of any misunderstandings concerning the matters covered in the representations.

Compliance

The accompanying Statements were prepared, as described, in Note 4, for the purpose of determining City's fiscal compliance with the aforementioned grant agreement. The Statements are not intended to be a presentation of City's total revenue and expenditures.

As discussed in the accompanying schedule of *Findings and Recommendations*, we identified \$3,015.91 for UBG6-00-4022; \$60.17 for UBG7-01-6022; and \$223.54 for UBG8-02-8022 that should be repaid to CIWMB. The combined total amount is \$3,299.62.

The Statements represent fairly, in all material respects, the claimed and audited revenue and expenditures for grant agreements.

As part of obtaining reasonable assurance on the Statements, we performed tests of City's compliance with certain regulations and the grant agreement. The results of our tests disclosed noncompliance with the grant agreement requirement(s) regarding ineligible costs and are fully described in the accompanying Findings and Recommendations Section.

Management Controls

In planning and performing our audit, we considered City's internal control over financial reporting in order to determine our auditing procedures on Statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving weak internal controls over financial reporting that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls that, in our judgment, could adversely affect City's ability to record, process, summarize, and report financial data consistent with the assertions of management in the Statements. The reportable condition is described in the accompanying schedule of Findings and Recommendations.

This report is intended solely for the information and use of CIWMB and City management, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Susan Villa, Branch Manager
Fiscal Services Branch
Administration and Finance Division
(916) 341-6092

August 4, 2008

STATEMENT OF REVENUE AND EXPENDITURES

City of Cudahy Used Oil Recycling Block Grant UBG6-00-4022 For the Period July 1, 2000 through June 30, 2003

	Claimed	Audited	Questioned
Revenue:			
State Grant: \$8,810.00			
Advanced	\$7,929.00	7,929.00	\$0.00
Plus: Accrued Interest	\$367.04	641.33	\$274.29
Total Revenue	<u>\$8,296.04</u>	<u>\$8,570.33</u>	<u>\$274.29</u>
Expenditures:			
Permanent Collection Facility	\$0.00	\$0.00	\$0.00
Temporary or Mobile Collection	\$0.00	\$0.00	\$0.00
Publicity and Education	5,554.42	5,554.42	\$0.00
Personnel	840.00	\$0.00	840.00
Total Expenditures	<u>\$6,394.42</u>	<u>\$5,554.42</u>	<u>\$840.00 *</u>
Excess of Revenue over Expenditures	<u>\$1,901.62 **</u>	<u>\$3,015.91</u>	
	Total Amount Questioned		<u>\$1,114.29 ***</u>

Unspent	+	Questioned	=	Owed to CIWMB
\$1,901.62	+	\$1,114.29	=	\$ 3,015.91 ****

The accompanying notes are an integral part of this statement.

* These were funds that were claimed but unjustified by the documents provided therefore these questioned costs must be repaid to the CIWMB.

The \$1,901.62 is made up of \$1,534.58 of unspent grant funds and the \$367.04 of accrued interest claimed by City. (\$1,534.58 + \$367.04=\$1,901.62)

*** The \$1,114.29 is made up of \$840.00 of unsubstantiated costs and \$274.29 of interest that should have accrued. (\$840.00 + \$274.29 = \$1,114.29)

**** Grantee owes CIWMB \$3,015.91 for the UBG6 grant cycle.

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STATEMENT OF REVENUE AND EXPENDITURES

City of Cudahy Used Oil Recycling Block Grant UBG7-01-6022 For the Period July 1, 2001 through June 30, 2004

	Claimed	Audited	Questioned
Revenue:			
State Grant \$8,169.00			
Advance	\$7,352.10	\$7,352.10	\$0.00
Plus: Accrued Interest	450.69	905.86	\$455.17
Total Revenue	<u>\$7,802.79</u>	<u>\$8,257.96</u>	<u>\$455.17</u>
Expenditures:			
Permanent Collection Facility	\$0.00	\$0.00	\$0.00
Publicity and Education	395.00	395.00 *	0.00
Personnel	0.00	0.00	0.00
Other Expenses	0.00	0.00	0.00
Total Expenditures	<u>\$395.00</u>	<u>\$395.00</u>	<u>\$0.00</u>
Excess of Revenue over Expenditures	<u>\$7,407.79</u> **	<u>\$7,862.96</u>	
			<u>\$455.17</u> ***
			Total Amount Questioned

Unspent	+	Questioned	=	Owed to CIWMB
\$7,407.79	+	\$455.17	=	\$ 7,862.96

Grant Funds That Need to be Repaid	\$7,862.96
-	\$7,352.10 ****
-	\$450.69 ****
Repayment Now Due to CIWMB	<u>\$60.17</u> *****

The accompanying notes are an integral part of this statement.

* This is Invoice #248 Line Item #1. The other item was charged to the UBG8 grant.

** This \$7,407.79 is made up of \$6,957.10 of unspent grant funds and \$450.69 of accrued interest claimed by City. (\$6,957.10 + \$450.69 = \$7,407.79)

*** This \$455.17 is the rest of the interest that should have accrued and that should have been spent.

**** Grantee previously submitted a payment to cover the advanced funds of \$7,352.10 and the estimated interest of \$450.69.

***** Grantee owes \$60.17 for the UBG7 grant cycle.

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STATEMENT OF REVENUE AND EXPENDITURES

City of Cudahy
Used Oil Recycling Block Grant UBG8-02-8022
For the Period July 1, 2002 through June 30, 2005

	Advance Claimed	Audited	Questioned
Revenue:			
State Grant \$11,507	\$10,356.30	\$10,356.30	\$0.00
Plus: Accrued Interest	\$47.47	\$52.20	\$4.73
Total Revenue	<u>\$10,403.77</u>	<u>\$10,408.50</u>	<u>\$4.73</u>
Expenditures:			
Permanent Collection Facility	\$0.00	\$0.00	\$0.00
Publicity and Education	10,184.96	10,184.96 *	\$0.00
Personnel	0.00	0.00	\$0.00
Total Expenditures	<u>\$10,184.96</u>	<u>\$10,184.96</u>	<u>\$0.00</u>
Excess of Revenue over Expenditures	<u>\$218.81 **</u>	<u>\$223.54</u>	
	Total Amount Questioned		<u>\$4.73 ***</u>

Unspent	+	Questioned	=	Owed to CIWMB
\$218.81	+	\$4.73	=	\$ 223.54 ****

The accompanying notes are an integral part of this statement.

* At the time of the original, no documentation could be found to support any expenses, however, City recently located several expenditures that have been accepted by the grant manager.

** This \$218.81 is made up of \$171.34 of unspent grant funds and \$47.47 of accrued interest claimed by City. ($\$171.34 + \$47.47 = \$218.81$)

*** This \$4.73 is the rest of the interest that should have accrued and that should have been spent.

**** Grantee owes CIWMB \$223.54 for the UBG 8 grant cycle.

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NOTES TO THE STATEMENT OF REVENUE AND EXPENDITURES

**City of Cudahy
Used Oil Recycling Block Grant UBG6-00-4022,
UBG7-01-6022 and UBG8-02-8022
For the Combined Period of July 1, 2000 through June 30, 2005**

Note 1 Description of the Reporting Entity

The City of Cudahy (City) began as an agricultural ranch in the 1800's. Much of the land was divided into long and narrow lots which are commonly known as "Cudahy Acres" and were marketed as small ranches. The concept attracted people from the Midwest who were enamored with the idea of owning their own farm land. Today Cudahy is a relatively young city, consisting of a radius of 1.2 square miles with a population of over 24,208 people and was incorporated on November 10, 1960. City is a blue collar community that has become a melting pot of young immigrants from Central and South America. City's Used Oil Block Grants did not appear to be administered or governed by any of City's primary government agencies.

Note 2 Program Information

The California Integrated Waste Management Board (CIWMB) administers the California Oil Recycling Enhancement Act, which includes the disbursement of Used Oil Block Grants from the Used Oil Recycling Fund.

The Legislature enacted the California Oil Recycling Enhancement Act (Public Resources Code Section 48600 – 48691) to reduce the illegal disposal of used oil, and to recycle and reclaim used oil to the greatest extent possible. Another goal is to recover valuable natural resources and to avoid damage to the environment and threats to public health. The UBG program awards grants to local agencies which use the funds to implement used oil collection programs.

Note 3 Descriptions of Used Block Grants

City received three grant awards in the amounts of \$8,810 for UBG6-00-4022, \$8,169 for UBG7-01-6022 and \$11,507 for UBG8-02-8022, to provide opportunities for the collection of used oil and filters. The grant terms covered the overall period July 1, 2000 through June 30, 2005.

City's primary goals for the Used Oil Block Grants were to provide a Used Oil website for public education; host community events where they could give away free trading cards that promote used oil and the environmental benefits; and establish a collection center.

Note 4 Summary of Significant Accounting Policies

A. Basis of Presentation

The Statements presented in this report were prepared from City's accounts and financial transactions. The Statements summarize revenues and expenditures recorded by City during the grant term dates. It is further noted that City did not record the financial transactions in accordance with the Terms and Conditions of the Grant Agreement for UBG6-00-4022; UBG7-01-6022; or UBG7-02-8022 which contains guidance for the grant. When City does not perform periodic reconciliation of the grant general ledger, City risks duplicate billing or the misstatement of reported and claimed expenditures.

The Statements summarize City's transactions pertaining to UBG6-00-4022, UBG7-01-6022 and UBG8-02-8022. They are not intended to represent all of City's financial activities.

B. Basis of Accounting

City's accounts are maintained on the modified accrual basis and in accordance with the principles of fund accounting. Under the modified accrual basis, revenues are recorded as they become measurable and available, and expenditures are recorded at the time the liabilities are incurred.

Note 5 Grant Fund Expenditure

During the performance of this audit, we observed that City does not govern its Used Oil Recycling Block Grant Program in accordance with the Terms and Conditions and Procedures and Requirements of the Grant Agreement. Specifically, we noted that for the period July 1, 2000 through June 30, 2004, City did not report the interest accrued on their 90% advanced funds in their Annual Report and on the Expenditure Itemization Summary as required by the grant agreement. City also did not fully expend their block grant funding.

FINDINGS AND RECOMMENDATIONS

During our audit of grant UBG6-00-4022, UBG7-01-6022 and UBG8-02-8022, we identified reportable internal control and compliance issues requiring corrective action. The following recommendations, if implemented, will improve City's fiscal control over grant funds.

Finding 1 Unspent Grant Funds and Question Costs

Condition: City did not comply with the grant agreement's fiscal requirements in its administration of grants UBG6-00-4022, UBG7-01-6022 and UBG8-02-8022. Specifically:

UBG6-00-4022

City was awarded \$8,810 of which \$7,929 was advanced. City claimed a total of \$6,394.42 for various services including community events, media outreach, publicity and education and personnel/other. This leaves \$1,534.58 (\$7,929 - \$6,394.42) of advanced funds that were unspent. The audit could only verify \$5,554.42 and questioned \$840.00 (\$6,394.42 - \$5,554.42). As a result, City must repay the \$1,534.58 of unspent funds and also the \$840.00 of unsubstantiated costs for a total of \$2,374.58.

UBG7-01-6022

City was awarded \$8,169 of which \$7,352.10 was advanced. During the grant term, City failed to submitted several of the Semi Annual Progress Reports and Expenditure Itemization Summaries to support and/or verify any expenses incurred during the entire term of the grant. When the original audit occurred, no documents could be provided to substantiate any expenditures. Documentation has since been provided to justify an expense for \$395.00 for this grant period. This leaves \$6,957.10 (\$7,352.10 - \$395.00) of unspent funds. City, however, previously made a payment to cover all of the advanced funds which means City overpaid by \$395.00. This credit for City will be was used to partially offset the amount of interest that City still owes. See Finding 2 for the discussion of interest owed.

UBG8-02-8022

City was awarded \$11,507 of which \$10,356.30 was advanced. City's progress report did not claim any expenses. When the original audit occurred, no documents could be provided to substantiate any expenditures. Documentation has since been provided to justify \$10,184.96 of eligible expenditures. As a result, the City is required to repay the \$171.34 (\$10,356.30 - \$10,184.96) of unspent grant funds.

Criteria: The Procedures and Requirements for the Used Oil Recycling Block Grant's, Sixth, Seventh and Eighth Cycles all state that each Used Oil Block Grant Cycle must be tracked and accounted for separately. Grantees are responsible for maintaining ALL grant related expenditure documentation at the local level. And, the Grantees must maintain organized and accurate grant records that follow generally accepted accounting principles that provides an audit trail.

Recommendations:

- For UBG6-00-4022, City should remit \$2,374.58 plus accrued interest in the amount of \$641.33 (see Finding 2) for a total reimbursement of \$3,015.91 to CIWMB.
- For UBG7-01-6022, the \$395.00 credit discussed above to offset some of the interest owed to CIWMB by City. Taking that into consideration, City should remit \$60.17 of interest to CIWMB.
- For UBG8-02-8022, City should remit \$171.34 plus accrued interest in the amount of \$52.20 to CIWMB for a total reimbursement of \$223.54.
- Ensure that any future grants awarded to City are used for the purpose of the grant award and are in compliance with the grant agreements which require grants to be tracked and adequately supported as well as documented and accounted for separately in City's general ledger for each grant cycle.

Finding 2 Interests Earned on Grant Funds

Condition: UBG6-00-4022

As detailed in Finding 1, City did not use all of the advanced funds. Because they did not spend all of their advanced funds and interest, the accrued interest must be repaid to CIWMB. City alleged that the accrued interest on the advanced funds totaled \$367.04. However, the only documentation they could provide to justify that amount only covers the period of time from when the advance was received to 12/31/2001. No other documentation was provided. Thus, a new interest calculation was required to cover the entire time that City had the unspent funds. For the time period after 12/31/2001, the interest rate used to calculate the interest that should have accrued was taken from the State Controller's Office's Surplus Money Investment Fund Apportionment Yield Rate. Using that rate, the audit calculates that City should have earned \$641.33 in interest. Because that money was not spent, grant Terms and Conditions require that the interest be reimbursed to CIWMB.

UBG7-01-6022

As detailed in Finding 1, City did not use all of the advanced funds. Because they did not spend all of their advanced funds and interest, the accrued interest must be repaid to CIWMB. City alleged that the accrued interest on the advanced funds totaled \$450.69. However, the only documentation they could provide to justify that amount only covers the period of time from when the advance was received to 12/31/2001. No other documentation was provided. Thus, a new interest calculation was required to cover the entire time that City had the unspent funds. For the time period after 12/31/2001, the interest rate used to calculate the interest that should have accrued was taken from the State Controller's Office's Surplus Money Investment Fund Apportionment Yield Rate. Using that rate, the audit

calculates that City should have \$905.86. Because that money was not spent, grant Terms and Conditions require that the interest be reimbursed to CIWMB. City previously submitted a payment for \$450.69 to cover the estimated interest. Therefore, City still owes \$455.17 (\$905.86 - \$450.69) in interest. Using the credit of \$395.00 from Finding 1 to offset part of their current debt of \$450.69 for interest, the new total comes to \$60.17 (\$450.69 - \$395.00) that City owes to CIWMB for interest. As a result City is required to repay \$60.17 of unspent interest.

UBG8-02-8022

As detailed in Finding 1, City did not use all of the advanced funds. Because they did not spend all of their advanced funds and interest, the accrued interest must be repaid to CIWMB. City alleged that the accrued interest on the advanced funds totaled \$47.47. However, no acceptable documentation could be provided to justify that rate. Thus, a new interest calculation was required to cover the entire time that City had the unspent funds. The interest rate used to calculate the interest that should have accrued was taken from the State Controller's Office's Surplus Money Investment Fund Apportionment Yield Rate. Using that rate, the audit calculates that City should have accrued \$52.20 in interest. Because that money was not spent, grant Terms and Conditions require that the interest be reimbursed to CIWMB.

Criteria: Used Oil Recycling Block Grant, Sixth, Seventh and Eighth Cycles state that any unused interest accrued must be returned to the Board at the end of the grant term.

Recommendations:

City should remit a combined total of \$753.70 (\$641.33 + \$60.17 + \$52.20) for interest earned on unspent advanced grant funds.

Finding 3 Late Submittal of Progress Reports

Condition: City did not submit progress reports to CIWMB on a timely basis.

For UBG6-00-4022, City only submitted four of the required six reports.

For UBG7-01-6022, City only submitted two of the required six reports.

For UBG8-02-8022 City only submitted one of the required six reports.

Criteria: The Procedures and Requirements for the Sixth, Seventh and Eighth Cycles state that grantees are required to submit Progress Reports on February 15th and August 15th of each year.

Recommendation:

City must Submit timely progress reports for future grants. Without timely progress reports, CIWMB is not properly informed of City's progress. Also, inadequate reporting by City limits CIWMB's ability to effectively monitor grant funds, and increases the risk of funds being used for unauthorized purposes.

City of Cudahy's Response

As of today, August 1, 2008, we have not received a response from the City of Fountain Valley. Therefore, we have decided to print the final report without a response.



State of California
California Integrated Waste Management Board

Invoice #: 8056-100-2008

Date: 08/01/2008

City of Cudahy
George Perez, City Manager
5220 Santa Ana Street
Cudahy, CA 90201

Make Checks Payable To:

CA Integrated Waste Management Board

Accounting

1001 "I" Street, P.O. Box 4025

Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An audit of the City of Cudahy's UBG6-00-4022 revealed \$2,374.58 in unspent grant dollars previously paid to the City of Cudahy by the California Integrated Waste Management Board This invoice supersedes Invoice 234-100-2004, dated 10/01/2004.			2,374.58
Date Due: 09/01/2008		Total Amount Due:		2,374.58

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2008 ABATEMENT 1000/75100/580200

#2787



State of California
California Integrated Waste Management Board

Invoice #: 8055-100-2008

Date: 08/01/2008

City of Cudahy
George Perez, City Manager
5220 Santa Ana Street
Cudahy, CA 90201

Make Checks Payable To:
CA Integrated Waste Management Board
Accounting
1001 "I" Street, P.O. Box 4025
Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An audit of the City of Cudahy's UBG6-00-4022 revealed \$641.33 in accrued unspent interest earned on grant dollars previously paid to the City of Cudahy by the California Integrated Waste Management Board. This invoice supersedes Invoice 233-100-2004, dated 10/01/2004.			641.33
Date Due: 09/01/2008		Total Amount Due: 641.33		

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2008 REVENUE 1000/80100/161400-60

#2786



State of California
California Integrated Waste Management Board

Invoice #: 8057-100-2008

Date: 08/01/2008

Make Checks Payable To:

CA Integrated Waste Management Board

Accounting

1001 "I" Street, P.O. Box 4025

Sacramento, CA 95812-4025

City of Cudahy
George Perez, City Manager
5220 Santa Ana Street
Cudahy, CA 90201

Quantity	Description	Unit	%	Amount
	An audit of the City of Cudahy's UBG7-01-6022 revealed \$60.17 in accrued unspent interest earned on grant dollars previously paid to the City of Cudahy by the California Integrated Waste Management Board.			60.17
Date Due: 09/01/2008		Total Amount Due:		60.17

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2008 REVENUE 1000/80100/161400-60

#2788



State of California
California Integrated Waste Management Board

Invoice #: 8058-100-2008

Date: 08/01/2008

City of Cudahy
George Perez, City Manager
5220 Santa Ana Street
Cudahy, CA 90201

Make Checks Payable To:
CA Integrated Waste Management Board
Accounting
1001 "I" Street, P.O. Box 4025
Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An audit of the City of Cudahy's UBG8-02-8022 revealed \$171.34 in unspent grant dollars previously paid to the City of Cudahy by the California Integrated Waste Management Board			171.34
Date Due: 09/01/2008		Total Amount Due:		171.34

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2008 ABATEMENT 1000/75100/580200

#2789



State of California
California Integrated Waste Management Board

Invoice #: 8059-100-2008

Date: 08/01/2008

City of Cudahy
George Perez, City Manager
5220 Santa Ana Street
Cudahy, CA 90201

Make Checks Payable To:

CA Integrated Waste Management Board

Accounting

1001 "I" Street, P.O. Box 4025

Sacramento, CA 95812-4025

Quantity	Description	Unit	%	Amount
	An audit of the City of Cudahy's UBG8-02-8022 revealed \$52.20 in accrued unspent interest earned on grant dollars previously paid to the City of Cudahy by the California Integrated Waste Management Board.			52.20
Date Due: 09/01/2008		Total Amount Due:		52.20

Please Return One Copy of this Invoice

Accounting Use Only: Fiscal Year: 2008 REVENUE 1000/80100/161400-60

#2790

